hard work of the household over the role of breadwinner? The Democrat alternative discourages parents from staying home with their infant children, and penalizes people who sacrifice income in order that they can care for their elderly parents. That is just plain wrong.

The Finance Committee bill reduces the marriage penalty in a rational sensible way, by making the standard deduction for joint filers twice what it is for single filers, and by making the ranges at which income is taxed at the 15% and 28% rates twice for joint filers what they are for single filers. This recognizes that marriage is a partnership in which two adults share the household income. Our approach cuts taxes for all American families. The Democrats call this a "bonus." We calm it common sense.

Mr. GRASSLEY. Mr. President, how much time do we have remaining on this side of the aisle?

The PRESIDING OFFICER. The Senator has just a little less than 3 minutes.

Mr. GRASSLEY. Mr. President, I yield myself 1 minute. And if somebody else wants the remaining 2 minutes, I would be glad to yield it.

I take this opportunity, just before the cloture votes, to clear up a couple things. First of all, the Senator from North Dakota is a very good friend of mine. I work very closely with him. I do not dispute what he said. But I do want to clarify his reaction to my saying that taxes are as high as they have ever been in the history of our country.

The Senator made the point that taxes have gone down for many tax-payers. Of course, that is true. He concentrated on middle-income taxpayers. But it is mostly true because of the tax credit for children that the Republicans promoted and passed in the 1997 tax bill. For a family with two kids, for instance, that means \$1,000 that Republicans provided, or about \$25 billion a year.

But despite the protests of the Senator from North Dakota, I still stand by my comments that the overall percentage of taxation is at a historical high of near 21 percent of GDP.

Then in response to Senator ROBB's comments on the Medicare reserve, it is my understanding that \$40 billion was reserved for Medicare and prescription drugs in the conference report. I hope and think that the Senator from Virginia is incorrect.

I yield my remaining time to the Senator from Kansas.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACK. How much time remains?

The PRESIDING OFFICER. Forty-five seconds.

Mr. BROWNBACK. I thank the Chair and the Senator from Iowa.

Mr. President, I say to all my colleagues, this is the vote on marriage

tax penalty relief. If you support marriage tax penalty relief, vote for cloture so we can consider this bill. We can send a clean bill to the President. If you are not for marriage tax penalty relief, do not vote for cloture.

This is the vote on whether or not we are going to grant marriage tax penalty relief to nearly 25 million American couples. That is what this vote is all about now. It is not about a whole bunch of extraneous amendments. It is about the marriage tax penalty.

If you ran on this issue, this is your chance to vote to say: I am for eliminating the marriage tax penalty. If you ran on it, this is the time to stand up and say: I am for eliminating the marriage tax penalty.

I urge all of my colleagues to vote for cloture to go to the bill.

I thank the Chair.

The PRESIDING OFFICER (Mr. VOINOVICH). All time has expired.

MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Resumed

Pending:

Lott (for Roth) amendment No. 3090, in the nature of a substitute.

CLOTURE MOTION

The PRESIDING OFFICER. Under the previous order, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The bill clerk read as follows:

CLOTURE MOTION

We the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the pending amendment (No. 3090) to the marriage tax penalty bill:

Trent Lott, Kay Bailey Hutchison, Judd Gregg, Tim Hutchinson, Rick Santorum, Connie Mack, Michael B. Enzi, Craig Thomas, Robert F. Bennett, Chuck Grassley, Jim Bunning, Gordon Smith of Oregon, Ben Nighthorse Campbell, Wayne Allard, Jeff Sessions, and Bill Roth.

The PRESIDING OFFICER. By unanimous consent, the quorum call under the rule has been waived.

The question is, Is it the sense of the Senate that debate on amendment No. 3090 to H.R. 6, an act to amend the Internal Revenue Code of 1986 to reduce the marriage tax penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned-income credit, and to repeal the reduction of the refundable tax credits, shall be brought to a close?

The yeas and nays are required under the rule.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 53, nays 45, as follows:

[Rollcall Vote No. 82 Leg.]

YEAS-53

Abraham	Fitzgerald	McCain
Allard	Frist	McConnell
Ashcroft	Gorton	Murkowski
Bennett	Gramm	Nickles
Bond	Grams	Roberts
Brownback	Grassley	Santorum
Bunning	Gregg	Sessions
Burns	Hagel	Shelby
Campbell	Hatch	Smith (NH)
Chafee, L.	Helms	Smith (OR)
Cochran	Hutchinson	Snowe
Collins	Hutchison	
Coverdell	Inhofe	Specter
Craig	Jeffords	Stevens
Crapo	Kvl	Thomas
DeWine	Lott	Thompson
Domenici	Lugar	Thurmond
Enzi	Mack	Warner

NAYS-45

Akaka	Edwards	Levin
Baucus	Feingold	Lieberman
Bayh	Feinstein	Lincoln
Biden	Graham	Mikulski
Bingaman	Harkin	Murray
Boxer	Hollings	Reed
Breaux	Inouye	Reid
Bryan	Johnson	Robb
Byrd	Kennedy	Rockefeller
Cleland	Kerrey	Sarbanes
Conrad	Kerry	Schumer
Daschle	Kohl	Torricelli
Dodd	Landrieu	Voinovich
Dorgan	Lautenberg	Wellstone
Durbin	Leahy	Wyden

NOT VOTING-2

Movnihan Roth

The PRESIDING OFFICER. On this vote, the yeas are 53, the nays are 45. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the next votes in the series be limited to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

CLOTURE MOTION

The PRESIDING OFFICER. Under the previous order, the Chair lays before the Senate the pending cloture motion which the clerk will report.

The legislative clerk read as follows: CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the marriage tax penalty bill:

Trent Lott, Kay Bailey Hutchison, Judd Gregg, Tim Hutchinson, Rick Santorum, Connie Mack, Michael B. Enzi, Craig Thomas, Robert F. Bennett, Chuck Grassley, Jim Bunning, Gordon Smith of Oregon, Ben Nighthorse Campbell, Wayne Allard, Jeff Sessions, and Bill Roth.

The PRESIDING OFFICER. The Democratic leader.

Mr. DASCHLE. Parliamentary inquiry: What is the next vote?

The PRESIDING OFFICER. The next vote is on the cloture motion on the bill.

Mr. DASCHLE. Mr. President, parliamentary inquiry: If a cloture vote is invoked on this bill, would the pending amendment offered by the majority leader fall because it is not germane?

The PRESIDING OFFICER. It would. Mr. DASCHLE. Mr. President, I will vote "no" on this cloture in order to protect the majority leader's right to offer his amendment as well as to protect our rights to offer our amendments.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on H.R. 6, an act to amend the Internal Revenue Code of 1986 to reduce the marriage penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned income credit and to repeal the reduction of the refundable tax credits, shall be brought to a close?

The yeas and nays are required under the rule.

The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.—

The yeas and nays resulted—yeas 53, nays 45, as follows:

[Rollcall Vote No. 83 Leg.]

YEAS-53

Abraham	Fitzgerald	McCain
Allard	Frist	McConnell
Ashcroft	Gorton	Murkowski
Bennett	Gramm	Nickles
Bond	Grams	Roberts
Brownback	Grassley	Santorum
Bunning	Gregg	Sessions
Burns	Hagel	Shelby
Campbell	Hatch	Smith (NH)
Chafee, L.	Helms	Smith (OR)
Cochran	Hutchinson	Snowe
Collins	Hutchison	Specter
Coverdell	Inhofe	Stevens
Craig	Jeffords	
Crapo	Kyl	Thomas
DeWine	Lott	Thompson
Domenici	Lugar	Thurmond
Enzi	Mack	Warner

NAYS-45

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Akaka	Edwards	Levin
Baucus	Feingold	Lieberman
Bayh	Feinstein	Lincoln
Biden	Graham	Mikulski
Bingaman	Harkin	Murray
Boxer	Hollings	Reed
Breaux	Inouye	Reid
Bryan	Johnson	Robb
Byrd	Kennedy	Rockefeller
Cleland	Kerrey	Sarbanes
Conrad	Kerry	Schumer
Daschle	Kohl	Torricelli
Dodd	Landrieu	Voinovich
Dorgan	Lautenberg	Wellstone
Durbin	Leahy	Wyden

NOT VOTING-2

Moynihan Roth

The PRESIDING OFFICER. On this vote, the yeas are 53, the nays are 45. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

CONDITIONAL ADJOURNMENT OF THE TWO HOUSES OF CONGRESS

The PRESIDING OFFICER. Under the previous order, the clerk will report H. Con. Res. 303 by title.

The assistant legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 303) providing for a conditional adjournment of the House of Representatives and a conditional adjournment or recess of the Senate.

Under the previous order, the Senate proceeded to consider the concurrent resolution.

Mr. DASCHLE. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to the resolution. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.

The result was announced, yeas 55, nays 43, as follows:

[Rollcall Vote No. 84 Leg.]

YEAS-55

Abraham	Frist	Murkowski
Allard	Gorton	Nickles
Ashcroft	Gramm	Roberts
Bennett	Grams	Santorum
Bond	Grassley	Sessions
Brownback	Gregg	Shelby
Bunning	Hagel	Smith (NH)
Burns	Hatch	Smith (OR)
Campbell	Helms	Snowe
Chafee, L.	Hutchinson	Specter
Cochran	Hutchison	Stevens
Collins	Inhofe	
Coverdell	Jeffords	Thomas
Craig	Kyl	Thompson
Crapo	Lott	Thurmond
DeWine	Lugar	Torricelli
Domenici	Mack	Voinovich
Enzi	McCain	Warner
Fitzgerald	McConnell	
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NAYS-43

Akaka	Edwards	Levin
Baucus	Feingold	Lieberman
Bayh	Feinstein	Lincoln
Biden	Graham	Mikulski
Bingaman	Harkin	Murrav
Boxer	Hollings	Reed
Breaux	Inouye	Reid
Bryan	Johnson	Robb
Byrd	Kennedy	Rockefeller
Cleland	Kerrey	Sarbanes
Conrad	Kerry	
Daschle	Kohl	Schumer
Dodd	Landrieu	Wellstone
Dorgan	Lautenberg	Wyden
Durbin	Leahy	

NOT VOTING—2

Moynihan Roth

The concurrent resolution (H. Con. Res. 303) was agreed to, as follows:

$\rm H.~Con.~Res.~303$

Resolved by the House of Representatives (the Senate concurring), That when the House adjourns on the legislative day of Thursday, April 13, 2000, or Friday, April 14, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand adjourned until 12:30 p.m. on Tuesday, May 2, 2000, for morning-hour debate, or until noon on the second day after

Members are notified to reassemble pursuant to section 2 of this concurrent resolution. whichever occurs first: and that when the Senate recesses or adjourns at the close of business on Thursday, April 13, 2000, or Friday, April 14, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, April 25, 2000, or such time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until noon on the second day after Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Speaker of the House and the Majority Leader of the Senate, acting jointly after consultation with the Minority Leader of the House and the Minority Leader of the Senate, shall notify the Members of the House and the Senate, respectively, to reassemble whenever, in their opinion, the public interest shall warrant it.

 ${
m Mr.}$ DOMENICI. Mr. President, I move to reconsider the vote.

Mr. DODD. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

FISCAL YEAR 2001 BUDGET— CONFERENCE REPORT

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of the conference report to accompany the concurrent resolution on the budget, which the clerk will report.

The assistant legislative clerk read as follows:

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the concurrent resolution (H. Con. Res. 290) establishing the congressional budget for the United States Government for fiscal year 2001, revising the congressional budget for the United States Government fiscal year 2000, and setting forth appropriate budgetary levels for each of fiscal years 2002 through 2005, having met have agreed to recommend to their respective Houses this report, signed by a majority of the conferees

The Senate proceeded to consider the conference report.

(The conference report is printed in the House proceedings of the CONGRES-SIONAL RECORD of April 12, 2000.)

The PRESIDING OFFICER. Under the previous order, there will now be 4 hours of debate, as follows: 90 minutes under the control of the Senator from New Mexico; 90 minutes under the control of the Senator from New Jersey; and 1 hour under the control of Senator REED of Rhode Island.

Mr. DOMENICI. Mr. President, on our side, I do not intend to yield back time until Republican Senators have indicated to me they do not want any time. I do not know why we need a full hour and a half on our side, and I do not know why they need a full hour and a half plus 1 hour, which is $2\frac{1}{2}$ hours on their side.

I yield myself time off my hour and a half.